

178

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TR/AC/V/CST/JUNE/23

**DEPARTMENTAL EXAMINATION OF IAS/TCS
GRADE-II OFFICERS, JUNE-2023**

ACCOUNTS

(Paper-V)

(Without Books)

Full Marks – 100

Time – Three hours

The figures in the margin indicate full marks
for the questions.

(Credit will be given for quoting Authority/Rule
Provisions in support of answers.)

1. Answer *all* 10 questions of MCQ type, each
carrying 2 (two) marks. $10 \times 2 = 20$

(a) Result of the Audit under section 14 or 15
shall be communicated to the

(i) Department of the Govt that paid Grants
to the Body or Authority

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178
(ii) Chief executive officer of the Body or Authority

(iii) Both the above

(iv) None of the above

(b) Any recovery made after the financial year is closed pertaining to the previous year shall be classified as

(i) Reduction of Expenditure

(ii) An item of receipt

(iii) An item of deposit

(iv) None of these

(c) Transit pay and allowances both in respect of the to and fro journey of a Govt. servant transferred to or from Missions and offices abroad will be borne by the –

(i) Ministry which plans the transfer of the official

(ii) Ministry to which the Govt. servant pertains

(iii) Missions and offices abroad

(iv) None of the above

(d) Every correction made in the Cash book should invariably be dated initials by

(i) Cashier

(ii) Accountant

(iii) Drawing and Disbursing Officer

(iv) Officer verifying the cash book

(e) State True or false :

Moneys received by Govt. on account of revenues or receipts or dues of the Govt. can be utilized to meet departmental expenditure

(a) True

(b) False

(f) Who shall be personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it and has obtained a legal quittance

(i) Head of office (ii) DDO

(iii) Cashier

(iv) Accounts Officer



(g) Expenditure on the construction or maintenance of a work may be divided broadly into two classes :

(i) Final and Suspense

(ii) Cash and Stock

(iii) Capital and Revenue

(iv) Major and Minor

(h) Salary to out sourced workers is to be charged to

(i) Normal Salary head of the Department

(ii) Wages

(iii) Office expenses

(iv) None of the above

(i) Expenditure incurred on account of annual maintenance of the previous year paid in the next financial year should be booked as annual maintenance of the previous year.

(i) True

(ii) False

173 173

- (j) Absentee statement is required for the purpose of
- (i) Maintenance of Leave account
 - (ii) For noting in the service book
 - (iii) For preparation of pay bills
 - (iv) None of the above.

2. Write short notes on any *six* : $5 \times 6 = 30$

- (a) Transfer Entries
- (b) Vote on Account
- (c) Public Accounts Committee
- (d) Charged Expenditure
- (e) Voted Expenditure
- (f) Consolidated Fund of India
- (g) Appropriation Bill
- (h) Utilisation Certificate against Grants-in-Aid.

3. Answer any *five* of the following questions :

$10 \times 5 = 50$

- (a) What is a Money Bill ? Describe the procedure by which it is introduced and passed by the Parliament ?

- 172
- (b) What are the criteria for determining expenditure under Capital and Revenue Heads of accounts ?
 - (c) Describe the main divisions in which the Government Accounts are kept ?
 - (d) Explain the concept of classification of transactions under Major head, Sub-major head, Minor head, and Detailed head.
 - (e) Write short notes on Budget Estimate, Revised Estimate and Supplementary Grants.
 - (f) Write elaborately regarding the procedures of maintenance of Cash Book .
 - (g) What are the duties of the C&AG of India with regard to compilation of Accounts of the State Govt.